

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,045.0	1,008.0	975.0
Pupils On Roll Special Ed Full-Time	145.0	152.0	153.0
Pupils On Roll SUBTOTAL	1,190.0	1,160.0	1,128.0
Pupils in Private School Placements	10.0	9.0	8.0
Pupils Sent to Other Districts Special Ed	2.0	1.0	0.0
Pupils Received	13.0	20.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	19,255,764	19,609,553	19,781,205
Total Tuition	10-1300	182,115	180,000	192,000
Rents And Royalties	10-1910	38,953	35,000	35,000
Unrestricted Miscellaneous Revenues	10-1XXX	102,972	57,000	47,000
Interest Earned On Capital Reserve Funds	10-1XXX	3,825	4,200	3,700
Subtotal - Revenues From Local Sources		19,583,629	19,885,753	20,058,905
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	105,537	105,537	105,537
Extraordinary Aid	10-3131	281,975	80,000	80,000
Categorical Special Education Aid	10-3132	839,955	839,955	839,955
Categorical Security Aid	10-3177	61,450	61,450	61,450
Adjustment Aid	10-3178	10,550	0	0
Other State Aids	10-3XXX	20,357	33,410	33,410
Subtotal - Revenues From State Sources		1,319,824	1,120,352	1,120,352
Budgeted Fund Balance - Operating Budget	10-303	0	534,542	474,706
Withdrawal From Cap Res-For Local Share	10-307	802,470	0	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	350,850	0
Withdrawal From Maint. Reserve	10-310	0	18,250	0
Transfers From Other Funds	10-5200	200,000	0	0
Adjustment For Prior Year Encumbrances		0	191,346	0
Actual Revenues (Over)/Under Expenditures		-440,609	0	0
Total Operating Budget		21,465,314	22,101,093	21,653,963
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	63,656	72,000	75,000
Total Revenues From Local Sources	20-1XXX	63,656	72,000	75,000

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	70,054	90,180	76,653
Total Revenues From State Sources		70,054	90,180	76,653
Revenues from Federal Sources:				
Title I	20-4411-4416	27,665	26,609	22,609
Title II	20-4451-4455	20,144	20,297	17,250
Title III	20-4491-4494	13,629	16,689	14,186
I.D.E.A. Part B (Handicapped)	20-4420-4429	271,260	317,115	269,548
Total Revenues From Federal Sources		332,698	380,710	323,593
Total Grants And Entitlements		466,408	542,890	475,246
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,325,778	1,401,355	1,417,963
Total Revenues From Local Sources		1,325,778	1,401,355	1,417,963
Withdrawal From Debt Service Reserve	40-313	0	18,183	0
Total Local Repayment Of Debt		1,325,778	1,419,538	1,417,963
Actual Revenues (Over)/Under Expenditures		99,635	0	0
Total Repayment Of Debt		1,425,413	1,419,538	1,417,963
Total Revenues/Sources		23,357,135	24,063,521	23,547,172
Total Revenues/Sources Net of Transfers		23,357,135	24,063,521	23,547,172

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,084,394	6,353,725	6,563,050
Special Education - Instruction	11-2XX-100-XXX	1,758,726	1,891,948	1,892,012
Basic Skills/Remedial - Instruction	11-230-100-XXX	284,925	293,099	302,105
Bilingual Education - Instruction	11-240-100-XXX	134,690	142,784	146,254
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	65,178	77,727	86,247
School-Sponsored Athletics - Instruction	11-402-100-XXX	62,997	65,331	96,377
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	693,460	749,419	508,485
Undist. Expenditures - Health Services	11-000-213-XXX	218,055	231,895	241,839
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	504,979	558,797	597,115
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	242,571	262,000	81,000
Undist. Expenditures - Guidance	11-000-218-XXX	217,696	253,553	262,412
Undist. Expenditures - Child Study Teams	11-000-219-XXX	446,257	503,068	523,117
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	160,453	186,537	236,280
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	285,989	296,952	306,348
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	39,789	38,750	42,100
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	377,563	432,823	416,767
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	799,853	873,329	835,201
Undist. Expend. - Central Services	11-000-251-XXX	299,606	289,813	281,876
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	136,585	186,095	159,077
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,870,389	1,960,131	1,939,371
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,493,827	1,476,114	1,433,202
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,402,800	3,824,487	3,887,506
Total Undistributed Expenditures		11,189,872	12,123,763	11,751,696
Increase In Maintenance Reserve	10-606	200,000	0	0
Total General Current Expense		19,780,782	20,948,377	20,837,741

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	95,249	23,500	6,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	947,123	555,720	643,458
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	350,850	0
Increase In Capital Reserve	10-604	403,022	0	0
Interest Deposit To Capital Reserve	10-604	0	4,200	3,700
Total Capital Outlay		1,445,394	934,270	653,158
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	141,030	148,446	163,064
Total Summer School	13-422-X00-XXX	141,030	148,446	163,064
Total Special Schools	13-XXX-XXX-XXX	141,030	148,446	163,064
Transfer Of Funds To Charter Schools	10-000-100-56X	98,108	70,000	0
General Fund Grand Total		21,465,314	22,101,093	21,653,963
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	63,656	72,000	75,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	19,143	19,960	16,966
Nonpublic Handicapped Services	20-XXX-XXX-XXX	16,989	35,700	30,345
Nonpublic Nursing Services	20-XXX-XXX-XXX	26,942	23,800	20,230
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,980	10,720	9,112
Total Other State Projects		70,054	90,180	76,653
Total State Projects	20-XXX-XXX-XXX	70,054	90,180	76,653
Federal Projects:				
Title I	20-XXX-XXX-XXX	27,665	26,609	22,609
Title II	20-XXX-XXX-XXX	20,144	20,297	17,250
Title III	20-XXX-XXX-XXX	13,629	16,689	14,186
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	271,260	317,115	269,548

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Federal Projects	20-XXX-XXX-XXX	332,698	380,710	323,593
Total Special Revenue Funds		466,408	542,890	475,246
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,425,413	1,419,538	1,417,963
Total Debt Service Funds		1,425,413	1,419,538	1,417,963
Total Expenditures/Appropriations		23,357,135	24,063,521	23,547,172
Total Expenditures Net of Transfers		23,357,135	24,063,521	23,547,172

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	608,665	639,578	438,195	438,195
--Repayment of Debt	99,635	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	2,009,980	2,210,532	2,065,265	2,068,965
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	529,753	729,753	711,503	711,503
--Legal Reserve	1,151,881	1,009,248	474,706	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	18,183	18,183	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,048	\$14,467	\$16,382	\$16,086	\$16,722
Total Classroom Instruction	\$8,563	\$8,801	\$9,920	\$9,701	\$10,225
Classroom-Salaries and Benefits	\$7,950	\$8,404	\$9,360	\$9,152	\$9,603
Classroom-General Supplies and Textbooks	\$409	\$209	\$342	\$335	\$402
Classroom-Purchased Services	\$204	\$187	\$218	\$214	\$220
Total Support Services	\$2,155	\$2,156	\$2,541	\$2,440	\$2,491
Support Services-Salaries and Benefits	\$1,611	\$1,573	\$1,787	\$1,760	\$1,904
Total Administrative Costs	\$1,610	\$1,649	\$1,833	\$1,902	\$1,873
Administration Salaries and Benefits	\$1,287	\$1,341	\$1,466	\$1,480	\$1,487
Total Operations and Maintenance of Plant	\$1,603	\$1,729	\$1,932	\$1,891	\$1,938
Operations and Maintenance-Salaries and Benefits	\$773	\$784	\$881	\$857	\$913
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$103	\$113	\$133	\$130	\$171
Total Equipment Costs	\$70	\$79	\$21	\$20	\$5
Legal Costs	\$20	\$26	\$35	\$34	\$40
Employee Benefits as a percentage of salaries*	30.69%	29.20%	32.70%	31.55%	31.36%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Shared service agreement with Chester Township for repair of district vehicles	20,000
Recycling	Provided by Chester Township	0
Others	Shared service agreement with Chester Township to purchase fuel for district buses and vehicles	20,000
Transportation Services, including Fuel	Shared service agreement with Chester Township and Borough for district to provide transportation for senior residents	0
Transportation Services, including Fuel	Shared service agreement with Chester Township to purchase fuel for district buses and vehicles	20,000
Purchasing	Participate in ACT for phone services	5,000
Purchasing	Participate in ACES program for natural gas	15,000
Purchasing	Participate in Middlesex Regional ESC, Ed-Data, Hunterdon ESC for cooperative purchasing	5,000

CHESTER BOROUGH	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,469,842
(B) Estimated Net Taxable Valuation (as of 10/01/14)	378,882,600
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.9158
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,718,987
(E) Estimated Net Taxable Valuation (as of 10/01/14)	378,882,600
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9816

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,469,842
(H) Estimated Equalized Valuation (as of 10/01/14)	463,171,860
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7491
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,718,987
(K) Estimated Equalized Valuation (as of 10/01/14)	463,171,860
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.8029

CHESTER TOWNSHIP	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	16,225,537
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,817,894,800
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.8925
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,386,051
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,817,894,800

(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9564

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	16,225,537
(H) Estimated Equalized Valuation (as of 10/01/14)	1,872,128,624
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8667
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,386,051
(K) Estimated Equalized Valuation (as of 10/01/14)	1,872,128,624
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.9287

NAME=Christina VanWoert

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,030
Total Bonuses Amount	\$21,605
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$8,700
Total Contractual Post-Employment Benefit Amount	\$20,577
Contractual Post-Employment Benefit Description of Payout of Sick days	unused accumulated days earned at 1/260 of final salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum 10 carryover
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Christina VanWoert

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Mary Jane Canse

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$129,489
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,530
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$968
District Contributions Above Teacher Contract for Retirement Plans	\$7,948
Total Contractual Post-Employment Benefit Amount	\$11,871
Contractual Post-Employment Benefit Description of Payout of Sick days	\$130/day for unused accumulated sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	7 days at 1/260th of salary
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Mary Jane Canse

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Robert Vincent

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings & Grounds
Base Annual Salary Amount	\$103,771
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$760
Total Bonuses Amount	\$2,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$6,496
Contractual Post-Employment Benefit Description of Payout of Sick days	\$30/day for up to 150 accumulated sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days at 1/260th of final salary
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Robert Vincent

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	